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To:

Cc:

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Hi

I.R.C. § 6331(h) provides that that the Service may issue a continuous levy upon specified payments. The levy “shall be continuous from the date such levy is first made until such levy is released.” Id. The levy attaches to up to 15 percent of *any* specified payment due to the taxpayer. Id. For purposes of section 6331(h), specified payments include workmen’s compensation. Id. In this case, a continuous levy could attach to up to 15 percent of both the one-time payment and the series of workmen’s compensation payments due to the taxpayer.

Although the Code authorizes the Service to issue continuous levies on workmen’s compensation payments, the Service has decided, as a policy matter, not to pursue these payments at this time. See I.R.M. 5.11.7.2.1(5).

Please let me know if you have any questions.

Thank you.